

KEARNY COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2012**

KEARNY COUNTY, KANSAS

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1

FINANCIAL SECTION

Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statement	5

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1	
Summary of Expenditures – Actual and Budget	12
Schedule 2	
Schedule of Receipts and Expenditures	
2-1 General Fund	13

SPECIAL PURPOSE FUNDS

2-2	Road and Bridge Fund	16
2-3	Solid Waste Fund	17
2-4	County Health Fund	18
2-5	Noxious Weed Fund	19
2-6	Ambulance Fund	20
2-7	Library Fund	21
2-8	Appraiser's Cost Fund	22
2-9	Employee Benefits Fund	23
2-10	Special Alcohol and Drug Fund	24
2-11	Special Motor Vehicle Fund	25
2-12	E-911 Fund	26
2-13	Non-Budgeted Special Purpose Funds	27

Bond and Interest Fund

2-14	HPRV/Hospital Bond Debt Service Fund	29
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Schedule 3	
Summary of Receipts and Disbursements	

Agency Funds

3-1	Agency Funds	30
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Kearny, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Kearny County, Kansas as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by Kearny County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Kearny County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Kearny County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and the schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

The 2011 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents) upon which we rendered an unqualified opinion dated October 8, 2012, are also presented for comparative analysis and are not a required part of the 2012 financial statement. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management and Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

Kennedy McKee & Company LLP

October 4, 2013

KEARNY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2012

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Receipts
General	\$ 1,763,663	\$ 5,595,898
Special purpose funds:		
Road and bridge	200,468	2,790,977
Solid waste	103,157	119,220
County health	53,391	106,595
Noxious weed	240,401	210,521
Ambulance	277,152	399,410
Library	14,136	320,926
Appraiser's cost	41,270	153,852
Employee benefits	427,104	1,455,900
Special alcohol and drug	3,094	1,097
Special motor vehicle	3,500	44,996
E-911	7,552	36,231
Non-budgeted special purpose funds:		
Capital equipment	12,078	93,535
Capital improvement	1,816,493	20,000
Airport improvement	(42,776)	55,084
Special machinery and equipment	1,316,722	25,000
Highway improvement	742,053	75,000
Special health and welfare	10,855	4,702
Health title XIX	33,588	39,687
Healthy start	12,657	5,518
Bio-terrorism grant	14,699	5,473
Pandemic flu	6	-
Register of deeds technology	22,003	6,558
Prosecuting attorney's training	10,075	834
Bond and interest fund:		
HPRV/hospital bond debt service	74,716	1,525,706
Total - excluding agency funds	<u>\$ 7,158,057</u>	<u>\$ 13,092,720</u>
Composition of cash balance:		
Petty cash		
Cash on hand		
Checking accounts		
Special health checking account		
Section 125 plan checking account		
Savings accounts		
Certificates of deposit		
Total cash		
Agency funds		
Total - excluding agency funds		

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 5,678,938	\$ 1,680,623	\$ 270,198	\$ 1,950,821
2,778,748	212,697	258,093	470,790
119,471	102,906	-	102,906
99,557	60,429	-	60,429
298,414	152,508	-	152,508
450,322	226,240	61,563	287,803
316,690	18,372	-	18,372
163,595	31,527	-	31,527
1,540,437	342,567	-	342,567
-	4,191	-	4,191
44,996	3,500	-	3,500
5,270	38,513	-	38,513
93,535	12,078	-	12,078
455,249	1,381,244	-	1,381,244
30,738	(18,430)	-	(18,430)
15,000	1,326,722	-	1,326,722
129,691	687,362	-	687,362
3,643	11,914	-	11,914
48,337	24,938	-	24,938
6,968	11,207	-	11,207
7,029	13,143	-	13,143
-	6	-	6
2,860	25,701	-	25,701
10,432	477	-	477
1,516,850	83,572	-	83,572
<u>\$ 13,816,770</u>	<u>\$ 6,434,007</u>	<u>\$ 589,854</u>	<u>\$ 7,023,861</u>
			\$ 80
			43,348
			109,654
			10,642
			42,297
			14,268,556
			<u>7,611,421</u>
			22,085,998
			<u>(15,062,137)</u>
			<u>\$ 7,023,861</u>

KEARNY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement, which is presented in conformity with the cash basis and budget laws of the State of Kansas. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Kearny County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Kearny County Hospital: The members of the governing board of the Hospital are appointed by the County Commissioners. The Hospital is fiscally dependent on the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Hospital.

Memorial Building: The governing board of the Memorial Building is appointed by the County Commissioners and the Memorial Building is supported by the County.

Kearny County Free Fair: The members of the governing board of the Free Fair are approved by the County Commissioners. The Free Fair is fiscally dependent on the County because the County provides substantial support to the Free Fair.

Kearny County Library: The members of the governing board of the Library are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Library operating budget, the Library is fiscally dependent on the County because the County provides substantial financial support.

Extension Council: The Extension Council has an elected board for its governing body. The County can impose its will on the Extension Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

Kearny County Conservation District: The Conservation District has an elected board for its governing body. The County can impose its will on the Conservation District because it has the ability to modify or approve the operating budget of the District. Because the District receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – funds financed in whole or in part by fees charged to users of the goods or services.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds, and the following special purpose funds:

Capital Equipment	Health Title XIX
Capital Improvement	Healthy Start
E-911	Bio-terrorism Grant
Airport Improvement	Pandemic Flu
Special Machinery and Equipment	Special Motor Vehicle
Highway Improvement	Register of Deeds Technology
Special Health and Welfare	Prosecuting Attorney's Training

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and interpretation by legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Special Motor Vehicle fund by \$496.

K.S.A. 9-1402 requires the County to obtain security for deposits held in financial institutions. At year-end, the County had unsecured deposits in one financial institution of \$3,333,291.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks to provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk - deposits. Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2012 the carrying amount of the County's deposits, including certificates of deposit, was \$22,042,570 and the bank balance was \$22,124,335. Of the bank balance, \$591,199 was covered by federal depository insurance, and \$18,199,845 was collateralized with securities held by the pledging financial institutions agents in the County's name, and the balance of 3,333,291 was under secured at year end.

D. PENSION COSTS AND EMPLOYEE BENEFITS

1. Defined Benefit Pension Plan

Plan description. Kearny County, Kansas, participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100, Topeka, KS 66603), at the following website: <http://www.kpers.org/annualreport2012.pdf> or by calling 1-888-275-5737.

D. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

1. Defined Benefit Pension Plan (Continued)

Funding Policy. K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The KPERS employer rate established for 2012 is 8.34%. Kearny County's employer contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$175,142, \$139,861, and \$128,785, respectively, equal to the required contributions for each year. The KP&F employer rate established for calendar year 2012 is 16.54%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. Kearny County's employer contribution to KP&F for the years ending December 31, 2012, 2010, and 2009 were \$140,170, \$121,621, and \$103,987 respectively, equal to the required contributions for each year.

2. Other Employee Benefits

Compensated absences - Employees accrue from six to eighteen days of vacation per year depending upon years of service. The County's policy permits employees to accumulate a maximum of 144 hours to be carried over to the next year. Upon resignation or retirement from service with the County, employees are entitled to payment for only the vacation accrued at that time up to the 144 hour maximum. All fulltime employees earn sick leave at a rate of 3.69 hours per pay period, with a maximum accumulation of 120 days. No sick leave is paid upon resignation or termination. Upon retirement, if an employee has accrued the maximum amount of sick leave, he may be paid for ten days. The County has a shared sick leave bank to which employees may donate unused sick leave. It can then be used by any employee as needed.

Section 125 Plan - The County offers a Section 125 Flexible Benefit Plan to employees electing to participate. It is to be used for health insurance premiums, other medical costs, and child care costs.

3. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

E. CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste.

The landfill closure and postclosure care liability of \$282,068, reported at December 31, 2012, represents the cumulative amount reported to date based on the use of 98% of the estimated capacity of the area currently open. The County will recognize the remaining estimated liability for closure and postclosure care of \$318,422 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County estimates the life of the current landfill cell to be approximately one year. Actual costs may differ due to inflation or deflation and changes in technology or in regulations. The County will cover these costs through future ad valorem tax revenues.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

F. DEFEASED BONDS

On June 1, 2010, the County issued \$4,450,000 in general obligation bonds with interest rates ranging from .90% to 2.00% to advance refund \$4,350,000 of outstanding 2005 Series bonds for the Hospital. The net proceeds of \$4,426,150, after payment of \$18,500 issuance costs was applied to the refunded bonds plus interest of \$76,150. As a result, the refunded portions of the 2005 Series bonds are considered to be defeased and the liability for those bonds has been removed from the long-term debt footnote.

The County advance refunded the callable portions of the 2005 Series bonds to reduce its total debt service payments over the next 3 years by \$69,597 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$108,527.

G. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Healthcare improvement refunding, Series 2010					
Issued June 1, 2010					
In the amount of \$4,450,000					
At interest rates of .90% to 2.0%					
Maturing September 1, 2013	<u>\$ 2,955,000</u>	<u>\$ -</u>	<u>\$ 1,465,000</u>	<u>\$ 1,490,000</u>	<u>\$ 51,850</u>

G. LONG-TERM DEBT (CONTINUED)

Current maturities of general obligation bonds and interest for the next year is as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2013	<u>\$ 1,490,000</u>	<u>\$ 22,400</u>	<u>\$ 1,512,400</u>

H. INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources to provide services, purchase and construct assets and service debt. The governmental funds generally reflect such transactions as transfers.

A summary of interfund transfers is as follows:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
General	Capital Improvement	\$ 20,000	K.S.A. 19-120
Road and Bridge	Special Machinery and Equipment	25,000	K.S.A. 68-590
Road and Bridge	Highway Improvement	75,000	K.S.A. 68-590
Capital Improvement	Capital Equipment	93,535	K.S.A. 19-119
Special Motor Vehicle	General	<u>19,403</u>	K.S.A. 8-145
		<u>\$ 232,938</u>	

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance to cover health, property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 4, 2013, the date on which the financial statement was available to be issued. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

KEARNY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Certified budget</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General	\$ 6,450,004	\$ 6,450,004	\$ 5,678,938	\$ 771,066
Special purpose funds:				
Road and bridge	2,849,250	2,849,250	2,778,748	70,502
Solid waste	168,300	168,300	119,471	48,829
County health	131,541	131,541	99,557	31,984
Noxious weed	336,290	336,290	298,414	37,876
Ambulance	495,875	495,875	450,322	45,553
Library	316,690	316,690	316,690	-
Appraiser's cost	176,752	176,752	163,595	13,157
Employee benefits	1,644,000	1,644,000	1,540,437	103,563
Special alcohol and drug	2,600	2,600	-	2,600
Special motor vehicle	44,500	44,500	44,996	(496)
E-911	10,000	10,000	5,270	4,730
Bond and interest fund:				
HPRV/hospital bond debt service	1,517,850	1,517,850	1,516,850	1,000
 Total	 \$ 14,143,652	 \$ 14,143,652	 \$ 13,013,288	 \$ 1,130,364

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 4,822,452	\$ 5,015,909	\$ 4,850,697	\$ 165,212
Delinquent tax	30,342	29,141	18,278	10,863
Motor vehicle tax	97,314	124,441	123,932	509
Recreational vehicle tax	-	-	4,795	(4,795)
16/20M truck tax	2,639	3,120	3,091	29
Antique tag tax	840	905	-	905
Interest on delinquent tax	27,327	23,663	10,000	13,663
Shared revenue:				
Severance tax	196,952	190,244	250,000	(59,756)
Other shared revenue	-	332	-	332
Licenses, permits and fees	78,501	71,723	45,000	26,723
Interest	46,098	26,277	75,000	(48,723)
Other	61,830	90,740	-	90,740
Operating transfers in	20,733	19,403	9,500	9,903
Total cash receipts	<u>5,385,028</u>	<u>5,595,898</u>	<u>\$ 5,390,293</u>	<u>\$ 205,605</u>
Expenditures:				
General government:				
County commissioners	72,945	73,200	\$ 74,242	\$ 1,042
County clerk	88,915	98,738	96,420	(2,318)
County treasurer	109,185	114,585	120,425	5,840
Register of deeds	65,645	76,669	91,875	15,206
County attorney	93,167	124,642	128,070	3,428
Custodian	45,417	48,220	54,904	6,684
Zoning	46,612	50,827	52,829	2,002
Unified courts	107,185	120,982	133,406	12,424
Courthouse general	576,096	511,089	879,700	368,611
Airport	17,864	11,500	36,500	25,000
Election	17,595	29,617	30,950	1,333
Special projects	49,437	-	-	-
County counselor	50,636	75,998	78,500	2,502
Community development	53,434	63,561	94,500	30,939
Appropriations:				
Weather modification	22,031	25,370	25,370	-
	<u>1,416,164</u>	<u>1,424,998</u>	<u>1,897,691</u>	<u>472,693</u>

KEARNY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS (CONTINUED)

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		
	2011	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Fire and rescue	\$ 308,620	\$ 231,104	\$ 273,400	\$ 42,296
Sheriff	1,169,544	1,312,038	1,533,444	221,406
	<u>1,478,164</u>	<u>1,543,142</u>	<u>1,806,844</u>	<u>263,702</u>
Highways and streets:				
Appropriations:				
City of Lakin	95,821	97,470	97,470	-
City of Deerfield	95,821	100,970	100,970	-
	<u>191,642</u>	<u>198,440</u>	<u>198,440</u>	<u>-</u>
Health and welfare:				
Appropriations:				
Mental health	43,537	45,714	45,714	-
WKCAC	10,000	10,000	10,000	-
CASA	2,000	2,000	2,000	-
Mental retardation	47,168	45,796	45,796	-
City on a Hill	4,000	4,000	4,000	-
	<u>106,705</u>	<u>107,510</u>	<u>107,510</u>	<u>-</u>
Culture and recreation:				
Beymer Water Recreation Park	39,156	30,283	40,750	10,467
Deerfield Community Center	59,287	50,536	69,896	19,360
Appropriations:				
Parks	18,500	15,000	18,500	3,500
Lakin Saddle Club	10,000	10,000	10,000	-
	<u>126,943</u>	<u>105,819</u>	<u>139,146</u>	<u>33,327</u>
Reimbursed expenditures	<u>(102,681)</u>	<u>(106,366)</u>	<u>(75,000)</u>	<u>31,366</u>

KEARNY COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS (CONTINUED)**

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Other financing uses:				
Operating transfers out:				
Capital improvement fund	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Operating transfers to component units:				
Memorial Building	60,000	60,000	60,000	-
Kearny County Free Fair	115,000	115,000	115,000	-
Kearny County Historical Society	108,000	120,022	110,000	(10,022)
Kearny County Council on Aging	220,500	230,050	230,050	-
Extension Council	146,300	147,300	147,300	-
Kearny County Conservation District	65,000	65,000	65,000	-
Kearny County Hospital	1,621,044	1,648,023	1,648,023	-
	<u>2,335,844</u>	<u>2,385,395</u>	<u>2,375,373</u>	<u>(10,022)</u>
Total other financing uses	<u>2,355,844</u>	<u>2,405,395</u>	<u>2,375,373</u>	<u>(30,022)</u>
Total expenditures	<u>5,572,781</u>	<u>5,678,938</u>	<u>\$ 6,450,004</u>	<u>\$ 771,066</u>
Receipts over (under) expenditures	(187,753)	(83,040)		
Unencumbered cash, beginning of year	<u>1,951,416</u>	<u>1,763,663</u>	<u>\$ 1,059,711</u>	<u>\$ 703,952</u>
Unencumbered cash, end of year	<u>\$ 1,763,663</u>	<u>\$ 1,680,623</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 671,425	\$ 2,479,576	\$ 2,397,825	\$ 81,751
Delinquent tax	7,515	12,020	2,544	9,476
Motor vehicle tax	47,049	24,381	17,251	7,130
Recreational vehicle tax	-	-	668	(668)
16/20M truck tax	1,426	1,466	430	1,036
Antique tag tax	453	428	-	428
Shared revenue:				
Gasoline tax	394,389	273,106	267,000	6,106
Transfers in:				
Highway Improvement	1,500,000	-	-	-
Total cash receipts	<u>2,622,257</u>	<u>2,790,977</u>	<u>\$ 2,685,718</u>	<u>\$ 105,259</u>
Expenditures:				
Highway, streets and bridges:				
Personal services	576,124	589,779	\$ 724,000	\$ 134,221
Commodities	647,358	779,576	766,390	(13,186)
Contractual services	907,006	1,070,045	1,136,460	66,415
Capital outlay	202,970	249,695	222,400	(27,295)
Reimbursed expenditures	(14,562)	(10,347)	-	10,347
Transfers out:				
Special machinery and equipment fund	200,000	25,000	-	(25,000)
Highway improvement fund	200,000	75,000	-	(75,000)
Total expenditures	<u>2,718,896</u>	<u>2,778,748</u>	<u>\$ 2,849,250</u>	<u>\$ 70,502</u>
Receipts over (under) expenditures	(96,639)	12,229		
Unencumbered cash, beginning of year	297,107	200,468	\$ 163,532	\$ 36,936
Unencumbered cash, end of year	<u>\$ 200,468</u>	<u>\$ 212,697</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 84,496	\$ 106,804	\$ 103,281	\$ 3,523
Delinquent tax	534	685	320	365
Motor vehicle tax	1,609	2,059	2,167	(108)
Recreational vehicle tax	-	-	84	(84)
16/20M truck tax	95	36	54	(18)
Antique tag tax	31	11	-	11
Miscellaneous	941	9,625	-	9,625
Total cash receipts	87,706	119,220	\$ 105,906	\$ 13,314
Expenditures:				
Sanitation:				
Personal services	66,795	69,922	\$ 70,000	\$ 78
Commodities	14,444	14,487	18,350	3,863
Contractual services	30,106	29,657	79,950	50,293
Capital outlay	1,900	5,405	-	(5,405)
Total expenditures	113,245	119,471	\$ 168,300	\$ 48,829
Receipts over (under) expenditures	(25,539)	(251)		
Unencumbered cash, beginning of year	128,696	103,157	\$ 62,394	\$ 40,763
Unencumbered cash, end of year	\$ 103,157	\$ 102,906		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

COUNTY HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 95,890	\$ 96,531	\$ 93,170	\$ 3,361
Delinquent tax	586	564	363	201
Motor vehicle tax	1,769	2,429	2,464	(35)
Recreational vehicle tax	-	-	95	(95)
16/20M truck tax	52	55	61	(6)
Antique tag tax	17	16	-	16
Shared revenue:				
Title XIX	7,786	7,000	7,000	-
Total cash receipts	106,100	106,595	\$ 103,153	\$ 3,442
Expenditures:				
Health and welfare:				
Personal services	96,430	95,324	\$ 119,208	\$ 23,884
Commodities	1,269	1,347	2,625	1,278
Contractual services	2,624	2,886	5,300	2,414
Capital outlay	-	-	4,408	4,408
Total expenditures	100,323	99,557	\$ 131,541	\$ 31,984
Receipts over (under) expenditures	5,777	7,038		
Unencumbered cash, beginning of year	47,614	53,391	\$ 28,388	\$ 25,003
Unencumbered cash, end of year	\$ 53,391	\$ 60,429		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 210,770	\$ 203,722	\$ 196,873	\$ 6,849
Delinquent tax	1,309	1,392	799	593
Motor vehicle tax	3,962	5,264	5,415	(151)
Recreational vehicle tax	-	-	210	(210)
16/20M truck tax	164	111	135	(24)
Antique tag tax	52	32	-	32
Total cash receipts	216,257	210,521	\$ 203,432	\$ 7,089
Expenditures:				
Highways and streets:				
Personal services	38,449	41,062	\$ 43,500	\$ 2,438
Commodities	191,511	255,210	275,490	20,280
Contractual services	5,799	6,117	9,100	2,983
Capital outlay	1,066	-	8,200	8,200
Reimbursed expenditures	(4,095)	(3,975)	-	3,975
Total expenditures	232,730	298,414	\$ 336,290	\$ 37,876
Receipts over (under) expenditures	(16,473)	(87,893)		
Unencumbered cash, beginning of year	256,874	240,401	\$ 132,858	\$ 107,543
Unencumbered cash, end of year	\$ 240,401	\$ 152,508		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 332,486	\$ 301,997	\$ 291,873	\$ 10,124
Delinquent tax	2,103	1,941	1,260	681
Motor vehicle tax	6,879	8,623	8,544	79
Recreational vehicle tax	-	-	331	(331)
16/20M truck tax	184	221	213	8
Antique tag tax	58	64	-	64
Charges for services	83,935	86,564	50,000	36,564
Total cash receipts	425,645	399,410	\$ 352,221	\$ 47,189
Expenditures:				
Health and welfare:				
Personal services	339,713	349,578	\$ 434,000	\$ 84,422
Commodities	32,240	44,862	37,100	(7,762)
Contractual services	13,348	15,894	18,275	2,381
Capital outlay	4,746	39,988	6,500	(33,488)
Total expenditures	390,047	450,322	\$ 495,875	\$ 45,553
Receipts over (under) expenditures	35,598	(50,912)		
Unencumbered cash, beginning of year	241,554	277,152	\$ 143,654	\$ 133,498
Unencumbered cash, end of year	\$ 277,152	\$ 226,240		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 342,548	\$ 310,138	\$ 299,890	\$ 10,248
Delinquent tax	2,075	1,916	1,298	618
Motor vehicle tax	6,108	8,626	8,799	(173)
Recreational vehicle tax	-	-	341	(341)
16/20M truck tax	185	191	219	(28)
Antique tag tax	59	55	-	55
Total cash receipts	350,975	320,926	<u>\$ 310,547</u>	<u>\$ 10,379</u>
Expenditures:				
Transfers to component unit:				
Kearny County Library	344,381	316,690	<u>\$ 316,690</u>	<u>\$ -</u>
Receipts over (under) expenditures	6,594	4,236		
Unencumbered cash, beginning of year	7,542	14,136	<u>\$ 6,143</u>	<u>\$ 7,993</u>
Unencumbered cash, end of year	<u>\$ 14,136</u>	<u>\$ 18,372</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 124,563	\$ 147,122	\$ 142,217	\$ 4,905
Delinquent tax	817	852	472	380
Motor vehicle tax	2,809	3,263	3,201	62
Recreational vehicle tax	-	-	124	(124)
16/20M truck tax	84	88	80	8
Antique tag tax	27	26	-	26
Other	751	2,501	-	2,501
Total cash receipts	129,051	153,852	\$ 146,094	\$ 7,758
Expenditures:				
General government:				
Personal services	50,984	55,318	\$ 53,972	\$ (1,346)
Commodities	1,241	2,647	4,000	1,353
Contractual services	112,499	104,899	114,280	9,381
Capital outlay	3,323	731	4,500	3,769
Total expenditures	168,047	163,595	\$ 176,752	\$ 13,157
Receipts over (under) expenditures	(38,996)	(9,743)		
Unencumbered cash, beginning of year	80,266	41,270	\$ 30,658	\$ 10,612
Unencumbered cash, end of year	\$ 41,270	\$ 31,527		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 1,613,244	\$ 1,409,191	\$ 1,362,674	\$ 46,517
Delinquent tax	8,745	7,435	6,114	1,321
Motor vehicle tax	18,448	38,514	41,456	(2,942)
Recreational vehicle tax	-	-	1,605	(1,605)
16/20M truck tax	511	589	1,034	(445)
Antique tag tax	163	171	-	171
Total cash receipts	1,641,111	1,455,900	<u>\$ 1,412,883</u>	<u>\$ 43,017</u>
Expenditures:				
General government:				
Contractual services	1,390,911	1,540,437	<u>\$ 1,644,000</u>	<u>\$ 103,563</u>
Receipts over (under) expenditures	250,200	(84,537)		
Unencumbered cash, beginning of year	176,904	427,104	<u>\$ 231,117</u>	<u>\$ 195,987</u>
Unencumbered cash, end of year	<u>\$ 427,104</u>	<u>\$ 342,567</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS**SPECIAL ALCOHOL AND DRUG FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Shared revenue	\$ 1,086	\$ 1,097	<u>\$ 300</u>	<u>\$ 797</u>
Expenditures:				
Health and welfare:				
Contractual services	<u>-</u>	<u>-</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>
Receipts over (under) expenditures	1,086	1,097		
Unencumbered cash, beginning of year	<u>2,008</u>	<u>3,094</u>	<u>\$ 2,308</u>	<u>\$ 786</u>
Unencumbered cash, end of year	<u>\$ 3,094</u>	<u>\$ 4,191</u>	<u>\$ 8</u>	<u>\$ 4,183</u>

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

SPECIAL MOTOR VEHICLE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Licenses, permits and fees	\$ 41,322	\$ 44,122	\$ 44,500	\$ (378)
Other	1,070	874	-	874
Total cash receipts	42,392	44,996	\$ 44,500	\$ 496
Expenditures:				
General government:				
Personal services	14,649	17,495	\$ 20,000	\$ 2,505
Commodities	1,146	1,019	3,500	2,481
Contractual services	5,131	6,891	8,000	1,109
Capital outlay	733	188	3,500	3,312
Transfer out:				
General fund	20,733	19,403	9,500	(9,903)
Total expenditures	42,392	44,996	\$ 44,500	\$ (496)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	3,500	3,500	\$ 3,500	\$ -
Unencumbered cash, end of year	\$ 3,500	\$ 3,500		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

E-911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Fees	\$ 6,375	\$ 36,231	<u>\$ 9,000</u>	<u>\$ 27,231</u>
Expenditures:				
General government				
Capital outlay	<u>-</u>	<u>5,270</u>	<u>\$ 10,000</u>	<u>\$ 4,730</u>
Receipts over (under) expenditures	6,375	30,961		
Unencumbered cash, beginning of year	<u>1,177</u>	<u>7,552</u>	<u>\$ 1,000</u>	<u>\$ 6,552</u>
Unencumbered cash, end of year	<u>\$ 7,552</u>	<u>\$ 38,513</u>	<u>\$ -</u>	<u>\$ 38,513</u>

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ALL NON-BUDGETED SPECIAL PURPOSE FUNDS SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2012

	Special purpose			Special machinery and equipment
	Capital equipment	Capital improvement	Airport improvement	
Cash receipts:				
Grants	\$ -	\$ -	\$ 55,084	\$ -
Licenses, permits and fees	-	-	-	-
Interest	-	-	-	-
Sale of assets and other	-	-	-	-
Operating transfers in	93,535	20,000	-	25,000
Total cash receipts	93,535	20,000	55,084	25,000
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	30,738	-
Capital outlay	93,535	361,714	-	15,000
Operating transfers out	-	93,535	-	-
Total expenditures	93,535	455,249	30,738	15,000
Receipts over (under) expenditures	-	(435,249)	24,346	10,000
Unencumbered cash, beginning of year	12,078	1,816,493	(42,776)	1,316,722
Unencumbered cash, end of year	\$ 12,078	\$ 1,381,244	\$ (18,430)	\$ 1,326,722

Special purpose					
Highway improvement	Special health and welfare	Health title XIX	Healthy start	Bio-terrorism grant	Pandemic flu
\$ -	\$ -	\$ 4,767	\$ 5,518	\$ 5,473	\$ -
-	-	-	-	-	-
-	16	-	-	-	-
-	4,686	34,920	-	-	-
75,000	-	-	-	-	-
75,000	4,702	39,687	5,518	5,473	-
-	-	-	1,771	3,228	-
-	3,643	-	1,976	654	-
-	-	48,337	3,221	2,777	-
129,691	-	-	-	370	-
-	-	-	-	-	-
129,691	3,643	48,337	6,968	7,029	-
(54,691)	1,059	(8,650)	(1,450)	(1,556)	-
742,053	10,855	33,588	12,657	14,699	6
<u>\$ 687,362</u>	<u>\$ 11,914</u>	<u>\$ 24,938</u>	<u>\$ 11,207</u>	<u>\$ 13,143</u>	<u>\$ 6</u>

KEARNY COUNTY, KANSAS**STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL NON-BUDGETED FUNDS (CONTINUED)**

For the Year Ended December 31, 2012

	Special Purpose		
	Register of deeds technology	Prosecuting attorney's training	Total
Cash receipts:			
Grants	\$ -	\$ -	\$ 70,842
Licenses, permits and fees	6,558	834	7,392
Interest	-	-	16
Other	-	-	39,606
Operating transfers in	-	-	213,535
Total cash receipts	6,558	834	331,391
Expenditures:			
Personal services	-	-	4,999
Commodities	-	-	6,273
Contractual services	2,860	10,432	98,365
Capital outlay	-	-	600,310
Operating transfers out	-	-	93,535
Total expenditures	2,860	10,432	803,482
Receipts over (under) expenditures	3,698	(9,598)	(472,091)
Unencumbered cash, beginning of year	22,003	10,075	3,948,453
Unencumbered cash, end of year	\$ 25,701	\$ 477	\$ 3,476,362

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

HPRV/HOSPITAL BOND DEBT SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$ 1,503,682	\$ 1,478,391	\$ 1,429,700	\$ 48,691
Delinquent tax	9,124	8,121	5,699	2,422
Motor vehicle tax	26,385	38,077	38,640	(563)
Recreational vehicle tax	-	-	1,496	(1,496)
16/20M truck tax	642	867	964	(97)
Antique tag tax	205	250	-	250
Total cash receipts	<u>1,540,038</u>	<u>1,525,706</u>	<u>\$ 1,476,499</u>	<u>\$ 49,207</u>
Expenditures:				
Debt service:				
Principal	1,440,000	1,465,000	\$ 1,465,000	\$ -
Interest	77,175	51,850	51,850	-
Commission and fees	-	-	1,000	1,000
Total expenditures	<u>1,517,175</u>	<u>1,516,850</u>	<u>\$ 1,517,850</u>	<u>\$ 1,000</u>
Receipts over (under) expenditures	22,863	8,856		
Unencumbered cash, beginning of year	<u>51,853</u>	<u>74,716</u>	<u>\$ 41,351</u>	<u>\$ 33,365</u>
Unencumbered cash, end of year	<u>\$ 74,716</u>	<u>\$ 83,572</u>		

See Independent Auditor's Report.

KEARNY COUNTY, KANSAS

ALL AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2012

Fund	Beginning cash balance	Cash receipts	Cash disbursements	Ending cash balance
County clerk	\$ -	\$ 8,029	\$ 8,029	\$ -
Register of deeds	-	63,896	63,896	-
District court	17,936	297,119	293,498	21,557
Sheriff	10,263	65,137	63,231	12,169
Tax collection accounts	13,242,085	22,289,410	22,215,718	13,315,777
Local taxing districts	43,131	10,115,413	10,111,770	46,774
Oil and gas depletion fund	-	1,584,185	-	1,584,185
Payroll clearing funds	13,208	672,754	673,903	12,059
Sales tax collections	17,262	277,460	280,284	14,438
Motor vehicle fees	-	422,328	422,328	-
Mortgage registration fees	-	40,885	40,885	-
Fish and game licenses	-	6,298	6,298	-
District court costs	1,102	2,450	-	3,552
Law library	50,284	2,750	1,408	51,626
Total	\$ 13,395,271	\$ 35,848,114	\$ 34,181,248	\$ 15,062,137

See Independent Auditor's Report.